## **AMENDMENTS TO THE SPECIFICATION**

Please replace the second full paragraph on page 1 with the following amended paragraph:

As a next-generation DRAM is developed, the length of a MOSFET channel used is significantly reduced and the minimum pitch size of word lines and bit lines is also gradually reduced. In a multi-layer metal structure system such as DRAM, further, a method by an insulating spacer is formed on the sidewall of a metal line using nitride or oxide in order to insulate the metal line and a metal plug, has been widely used, which further reduces the distance between the metal lines. In this case, upon deposition of IMD (inter metal dielectric is deposition), a gap filling comes to the front as a serious problem.

Please replace the third full paragraph on page 2 with the following amended paragraph:

As mentioned above, In a multi-layer metal structure system such as DRAM, further, a method of a formation of by an insulating spacer (word line spacer or bit line spacer) is formed on the sidewall of a metal line using nitride or oxide has been widely used in order to insulate the metal lines (bit lines or word lines) and a metal plug (bit line plug or contact plug), has been widely used, which thus requires a higher integration of the device and further reduces the distance between the metal lines.

Please replace the first full paragraph on page 10 with the following amended paragraph:

Referring now to FIG. 6B, the unnecessary portion of the second contact plug is removed by etching process and the exposed insulating film spacer 77 between the bit lines <u>75</u> is removed while the second contact plug is removed. Then, the photoresist pattern is removed.